(Caption of Case)  Application of Tega Cay Water Service, Inc. for Adjustment of Rates and Charges and Modifications to Certain Terms and Conditions for the Provision of Water and Sewer Service		BEFORE THE PUBLIC SERVICE COMMISSION OF SOUTH CAROLINA COVER SHEET DOCKET	
(Please type or print)  Submitted by: Benjamin P. Mustian, Esquire		SC Bar Number: 68269	
Address D. OCC. D. Odl		<b>Telephone:</b> 803-252-3	3300
Address: Post Office Box 8416		Fax: 803-771-2	2410
Columbia, SC 29202		Other:	
		Email: <u>bmustian@willoughl</u>	
NOTE: The cover sheet and information as required by law. This form is require be filled out completely.	d for use by the Public Service Co	nor supplements the filing and serv ommission of South Carolina for the	ice of pleadings or other papers purpose of docketing and must
☐ Emergency Relief demanded in ☐ Other:	I I	equest for item to be placed on peditiously	Commission's Agenda
INDUSTRY (Check one)	NATURE OF ACTION (Check all that apply)		
☐ Electric	Affidavit	X Letter	Request
Electric/Gas	Agreement	Memorandum	Request for Certification
Electric/Telecommunications	Answer	Motion	Request for Investigation
Electric/Water	Appellate Review	Objection	Resale Agreement
Electric/Water/Telecom.	Application	Petition	Resale Amendment
Electric/Water/Sewer	Brief	Petition for Reconsideration	Reservation Letter
Gas	Certificate	Petition for Rulemaking	Response
Railroad	Comments	Petition for Rule to Show Cause	Response to Discovery
Sewer	Complaint	Petition to Intervene	Return to Petition
☐ Telecommunications	Consent Order	Petition to Intervene Out of Time	Stipulation
Transportation	Discovery	Prefiled Testimony	Subpoena
Water	<b>X</b> Exhibit	Promotion	☐ Tariff
<b>⊠</b> Water/Sewer	Expedited Consideration	Proposed Order	Other:
Administrative Matter	Interconnection Agreement	Protest	
Other:	Interconnection Amendment	Publisher's Affidavit	
	Late-Filed Exhibit	Report	
	Print Form	Reset Form	

### WILLOUGHBY & HOEFER, P.A.

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TRACEY C. GREEN
ALAN WILSON
SPECIAL COUNSEL

July 12, 2010

### VIA HAND DELIVERY AND FIRST CLASS MAIL

The Honorable Jocelyn G. Boyd Interim Chief Clerk/Administrator **Public Service Commission of South Carolina** Post Office Box 11649 Columbia, South Carolina 29211

RE: Application of Tega Cay Water Service, Inc. for adjustment of rates and charges and modifications to certain terms and conditions for the provision of water and sewer service. Docket No.: 2009-473-WS

Dear Ms. Boyd:

On June 29, 2010, Tega Cay Water Service, Inc. ("TCWS" or the "Company") filed rebuttal testimony of Steven M. Lubertozzi, along with testimony of certain other witnesses, in the above-referenced docket. It has come to my attention that an Exhibit referenced in Mr. Lubertozzi's rebuttal testimony was inadvertently omitted. Therefore, enclosed for filing on behalf of TCWS are the original and one (1) copy of **SL Rebuttal Exhibit 6**<sup>1</sup> in the above-referenced matter which is to accompany the prefiled Rebuttal Testimony of Steven M. Lubertozzi.

By copy of this letter, I am serving a copy of these documents upon all parties of record and enclose a Certificate of Service to that effect. I would appreciate your acknowledging receipt of these documents by date-stamping the extra copies enclosed and returning the same to me via our courier.

<sup>&</sup>lt;sup>1</sup> Counsel for TCWS recognizes that the exhibit numbers referenced in Mr. Lubertozzi's rebuttal testimony should similarly be revised; however, TCWS proposes to correct these errata at the hearing scheduled in this matter.

If you have any questions or if you need any additional information, please do not hesitate to contact me.

Sincerely,

WILLOUGHBY & HOEFER, P.A.

Benjamin P. Mustian

BPM/ccm Enclosures

cc: Jeffrey M. Nelson, Esquire

James E. Sheedy, Esquire Susan E. Driscoll, Esquire The Honorable Jocelyn G. Boyd July 12, 2010 Page 3

bcc: Mr. Bruce T. Haas

Mr. John Hoy
(via electronic mail)

# Uniform System of Accounts For Class B Wastewater Utilities

1996



National Association of Regulatory Utility Commissioners 1101 Vermont Avenue, N.W., Suite 200 Washington, DC 20005

Price: \$21.00

### ACCOUNTING INSTRUCTIONS

- D. In addition to prescribed accounts, clearing accounts, temporary or experimental accounts, and subdivisions of any account, may be kept, provided the integrity of the prescribed accounts is not impaired.
- E. All amounts included in the accounts prescribed herein for utility plant and operating expenses shall be just and reasonable and any payments or accruals by the utility in excess of just and reasonable charges shall be included in account 426 Miscellaneous Nonutility Expenses.
- F. The arrangement or sequence of the accounts prescribed herein shall not be controlling as to the arrangement or sequence in report forms which may prescribed by the Commission.

### 3. <u>General - Numbering System</u>

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A. The account numbering scheme used herein consists of a system of three digit numbers as follows:

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- 100-199 Assets and Other Debits
  200-299 Equity, Liabilities and Other Credits
  350-399 Wastewater Plant Accounts
  400-434 Income Accounts
  435-439 Retained Earnings Accounts
  521-549 Wastewater Operating Revenue Accounts
  700-799 Wastewater Operation and Maintenance Expenses
- B. The utility plant and operation and maintenance expense accounts are further subdivided using a suffix of one decimal place as explained in following instructions.
- C. In certain instances, numbers have been skipped in order to allow for possible later expansion or to permit better coordination with the numbering system for other utility departments.
- D. The numbers prefixed to account titles are solely for convenience of reference and are not a part of the titles. Each utility may adopt such scheme of account numbers as it deems appropriate; provided, however, that is shall keep readily available a list of the account numbers and subdivisions of accounts which it uses and a reconciliation of such numbers and subdivisions with the account numbers and titles provided herein. Further, the records must be kept to permit classification or summarization of each accounting period according to the prescribed accounts.

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### General - Accounting Period

Each utility shall keep its books on a monthly basis so that for each month all transactions applicable thereto, as nearly as

### UNIFORM SYSTEM OF ACCOUNTS FOR CLASS B WATER UTILITIES

1996



## NATIONAL ASSOCIATION OF REGULATORY UTILITY COMMISSIONERS

1101 Vermont Avenue NW Washington, D.C. 20005 USA

Tel: (202) 898-2200 Fax: (202) 898-2213 www.naruc.org

\$20.00

#### ACCOUNTING INSTRUCTIONS

- D. In addition to prescribed accounts, clearing accounts, temporary or experimental accounts, and subdivisions of any account, may be kept, provided the integrity of the prescribed accounts is not impaired.
- E. All amounts included in the accounts prescribed herein for utility plant and operating expenses shall be just and reasonable and any payments or accruals by the utility in excess of just and reasonable charges shall be included in account 426 Miscellaneous Nonutility Expenses.
- F. The arrangement or sequence of the accounts prescribed herein shall not be controlling as to the arrangement or sequence in report forms which may prescribed by the Commission.

### 3. <u>General - Numbering System</u>

A. The account numbering scheme used herein consists of a system of three digit numbers as follows:

100-199 200-299 300-349 400-434	Assets and Other Debits Equity, Liabilities and Other Credits Water Plant Accounts Income Accounts
435-439 460-489 600-699	Retained Earn: s Accounts Water Operating Revenue Accounts Water Operation and Maintenance Expenses

- B. The utility plant and operation and maintenance expense accounts are further subdivided using a suffix of one decimal place as explained in following instructions.
- C. In certain instances, numbers have been skipped in order to allow for possible later expansion or to permit better coordination with the numbering system for other utility departments.
- D. The numbers prefixed to account titles are solely for convenience of reference and are not a part of the titles. Each utility may adopt such scheme of account numbers as it deems appropriate; provided, however, that is shall keep readily available a list of the account numbers and subdivisions of accounts which it uses and a reconciliation of such numbers and subdivisions with the account numbers and titles provided herein. Further, the records must be kept to permit classification or summarization of each accounting period according to the prescribed accounts.

4.

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6.

### **BEFORE**

### THE PUBLIC SERVICE COMMISSION OF

### **SOUTH CAROLINA**

### **DOCKET NO. 2009-473-WS**

IN RE:	
Application of Tega Cay Water Service, Inc. for adjustment of rates and charges and modifications to certain terms and conditions for the provision of water and sewer service.	) ) CERTIFICATE OF SERVICE ) )

This is to certify that I have caused to be served this day one (1) copy of SL Rebuttal Exhibit 6 to the prefiled Rebuttal Testimony of Steve M. Lubertozzi by placing same in the care and custody of the United States Postal Service with first class postage affixed thereto and addressed as follows:

Jeffrey M. Nelson, Esquire
Office of Regulatory Staff
Post Office Box 11263
Columbia, South Carolina 29211

James E. Sheedy, Esquire
Susan E. Driscoll, Esquire **Driscoll Sheedy, P.A.**11520 N. Community House Road, Suite 200
Charlotte, NC 28277

Nathan D. Dawson

Columbia, South Carolina This 12<sup>th</sup> day of July, 2010.